

810-5-1-.478 Applicant's Responsibility to Timely File Application for Apportioned Registration. **(REPEALED)**

Sections 32-6-61, Code of Alabama 1975, requires (in part) that "all persons who acquire a motor vehicle which is located in this state and required to be registered in this state... shall within ten (10) calendar days from date of purchase re-register the vehicle..." In that the Commissioner of Revenue is aware that an applicant for apportioned registration cannot remit apportionable fees until said fees have been determined by the Department of Revenue, the following procedures are adopted as a fair and equitable policy for the submission and payment of registration fees under the International Registration Plan:

(a) It shall be the responsibility of the applicant to timely file his application so that the application is received by the Department of Revenue within ten (10) days of purchase date.

(b) In the event that the date delivery is taken of the motor vehicle is later than the date of purchase, the applicant shall attach a sworn, notarized statement to his application giving the date of delivery.

(c) Upon receipt of the application, the Department of Revenue will compute an International Registration Plan billing notice listing the registration or transfer fees due by the applicant. The billing will be dated and will be mailed to the mailing address shown on the original application (Schedule B).

(d) The applicant must timely submit registration fees so that remittance is received by the Department of Revenue within ten (10) days of date shown on International Registration Plan billing notice.

(e) Remittances received after the ten (10) day period will be returned with a new International Registration Plan billing notice which includes applicable penalty and interest charges.

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Authority: Sections 40-2A-7(a)(5), 32-6-56 and 40-12-263, Code of Alabama 1975

History: